

# Texas Commission on Environmental Quality

## Use Determination for Pollution Control Property Application

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A person seeking a use determination must complete this application form. For assistance in completing the application form please refer to the *Instructions for Use Determination for Pollution Control Property Application Form TCEQ-00611*, as well as the rules governing the Tax Relief Program in Title 30 Texas Administrative Code Chapter 17 (30 TAC 17). Information relating to completing this application form is also available in the TCEQ regulatory guidance document, *Property-Tax Exemptions for Pollution Control Property, RG-461*. For additional assistance, please call the Tax Relief Program at 512-239-4900.

**You must supply information for each field of this application form unless otherwise noted.**

### Section 1. Eligibility

1. Is the property/equipment subject to any lease, lease-to-own agreement, or environmental incentive grant? Yes ☐ No ☐
2. Is the property/equipment used solely to manufacture or produce a product or provide a service that prevents, monitors, controls, or reduces air, water or land pollution?  
Yes ☐ No ☐
3. Was the property/equipment acquired, constructed, installed, or replaced before January 1, 1994? Yes ☐ No ☐

If the answer to any of these questions is 'Yes', then the property/equipment is not eligible for a tax exemption under this program.

### Section 2. General Information

1. What is the type of ownership of this facility?  
Corporation ☐ Partnership ☐ Utility ☐  
Sole Proprietor ☐ Limited Partner ☐ Other: ☐
2. Size of Company: Number of Employees  
1 to 99 ☐ 500 to 999 ☐ 2,000 to 4,999 ☐  
100 to 499 ☐ 1,000 to 1,999 ☐ 5,000 or more ☐
3. Business Description: (Briefly describe the type of business or activity at the facility)
4. Provide the North American Industry Classification System (NAICS) six-digit code for this facility.

### Section 3. Type of Application and Fee

1. Select only one:

Tier I – Fee: \$150 ☐

Tier II – Fee: \$1,000 ☐

Tier III – Fee: \$2,500 ☐

2. Payment Information:

Check/Money Order/Electronic Payment Receipt Number:

Payment Type:

Payment Amount:

Name on payment:

Total Amount:

**NOTE: Enclose a check, money order to the TCEQ, or a copy of the ePay receipt along with the application to cover the required fee.**

### Section 4. Property/Equipment Owner Information

1. Company Name of Owner:

2. Mailing Address:

3. City, State, Zip:

4. Customer Number (CN):

5. Regulated Entity Number (RN):

6. Is this property/equipment owned by the CN listed in Question 4? Yes ☐ No ☐

*If the answer is 'No,' please explain:*

7. Is this property/equipment leased from a third party? Yes ☐ No ☐

*If the answer is 'Yes,' please explain:*

8. Is this property/equipment operated by the RN listed in Question 5? Yes ☐ No ☐

*If the answer is 'No,' please explain:*

### Section 5. Name of Property/Equipment Operator (If different from Owner)

1. Company Name:

2. Mailing Address:

3. City, State, Zip:

4. Customer Number (CN):

5. Regulated Entity Number (RN):

### Section 6. Physical Location of Property/Equipment

1. Name of Facility or Unit where the property/equipment is physically located:

2. Type of Mfg. Process or Service:

3. Street Address:

4. City, State, Zip:

## **Section 7. Appraisal District with Taxing Authority**

1. Appraisal District:
2. District Account Number(s):

## **Section 8. Contact Name**

1. Company Name:
2. First Name of Contact:
3. Last Name of Contact:
4. Salutation: Mr. ☐ Mrs. ☐ Ms. ☐ Dr. ☐ Other:
5. Title:
6. Mailing Address:
7. City, State, Zip:
8. Phone Number/Fax Number:
9. Email Address:
10. Tracking Number (optional):

## **Section 9. Property/Equipment Description, Applicable Rule, and Environmental Benefit**

For each piece, or each category, of pollution control property/equipment for which a use determination is being sought, answer the following questions.

*Attach additional response sheets to the application for each piece of integrated pollution control property/equipment if a use determination is being sought for more than one (1) piece.*

### **General Information**

1. Name the property/equipment:
2. Is the property/equipment used 100% as pollution control equipment? Yes ☐ No ☐  
*If the answer is 'Yes,' explain how it was determined that the equipment is used 100% for pollution control:*
3. Does the property/equipment generate a Marketable Product? Yes ☐ No ☐  
*If the answer is 'Yes,' describe the marketable product:*
4. What is the appropriate Tier I Table or Expedited Review List number?
5. Is the property/equipment integrated pollution control equipment? Yes ☐ No ☐  
*If the answer is 'No,' separate applications must be filed for each piece of property/equipment.*
6. List applicable permit number(s) for the property/equipment:

## Incremental Cost Difference

7. Is the Tier I Table percentage based on the incremental cost difference? Yes ☐ No ☐

*If the answer is 'Yes,' answer the following questions:*

8. What is the cost of the new piece of property/equipment?  
9. What is the cost of the comparable property/equipment?  
10. How was the value of the comparable property/equipment calculated?

## Property/Equipment Description

11. Describe the property/equipment. (What is it? Where is it? How is it used?)

## Applicable Rule

12. What adopted environmental rule or regulation is being met by the construction or installation of the property/equipment? The citation must be to the subsection level.

## Environmental Benefit

13. What is the anticipated environmental benefit related to the construction or installation of the property/equipment?

## Section 10. Process Flow Diagram (Optional)

Attach documentation to the application showing a Process Flow Diagram for the property/equipment.

## Section 11. Partial-Use Percentage Calculation

This section must be completed for all Tier III applications. Attach documentation to the application showing the calculations used to determine the partial-use percentage for the property/equipment.

## Section 12. Property Categories and Costs

List each piece of property/equipment of integrated pollution control property/equipment for which a use determination is being sought.

Property/Equipment Name	Tier 1 Table No. or Expedited Review List No.	Use Percent	Estimated Dollar Value
Land:			
Property:			
Property:			
Property:			
Total:			

*Attach additional response sheets to the application if more than three (3) pieces.*

***NOTE: Separate applications must be filed for each piece of nonintegrated pollution control property/equipment.***

## **Section 13. Certification Signature**

***Must be signed by owner or designated representative.***

By signing this application, I certify that I am duly authorized to submit this application form to the TCEQ and that the information supplied here is true and accurate to the best of my knowledge and belief.

Printed Name:

Date:

Signature: \_\_\_\_\_

Title:

Company Name:

Under Texas Penal Code 37.10, if you make a false statement on this application, you could receive a jail term of up to one year and a fine up to \$2,000, or a prison term of two to 10 years and a fine of up to \$5,000.

## Application Submission

Send the completed application and the appropriate fee, along with a complete copy of the completed application for the appraisal district, to:

### *U.S. Mail*

Cashiers Office, MC 214  
Tax Relief Program  
TCEQ  
PO Box 13088  
Austin TX 78711-3088

### *Physical Address*

Cashier's Office, MC 214  
Building A  
TCEQ  
12100 Park 35 Circle  
Austin TX 78753